

DeKalb County Government

FY 2008  
BUDGET  
PLAN

Forest Preserve

DEKALB COUNTY GOVERNMENT  
FY 2008 BUDGET

DEPARTMENT: FOREST PRESERVE (4210)      BOARD COMMITTEE:  
FUND:                    FOREST PRESERVE (1251)      FOREST PRESERVE

ACCOUNT DESCRIPTION	ACTUAL FY 2005	ACTUAL FY 2006	BOARD ADOPTED FY 2007
<b>REVENUES:</b>			
3011 Property Tax - General	370,034	398,033	975,500
3012 Interest on Current Property Tax	555	1,022	0
3014 Property Tax - FICA	17,651	18,549	18,674
3014 Property Tax - IMRF	26,858	31,122	31,124
3015 Property Tax - Tort	8,134	8,147	8,000
3031 Mobile Home Tax	311	303	0
3331 Replacement Tax	14,288	15,537	10,500
4011 Federal Grant	0	0	0
4101 State Grant - Greenways/Trails	0	0	0
4101 State Grant - Receivable for 2006	50,719	30,545	0
4401 Local Agencies	0	0	0
4631 Afton Wetland Bank Phase 2	267,271	59,364	0
4632 NREC Revenue	23,832	30,414	25,000
5501 Interest	10,743	20,555	8,000
5521 Land Rentals	14,063	19,573	13,000
5522 Shelter Rentals and camping fees	12,388	13,086	10,600
5701 Donations	53,855	50	0
5702 DCCF Land Acquisition Endowment	4,000	0	0
5705 Wetland Bank Reserve Funding	0	0	30,000
5707 DeKalb Community Foundation	0	4,000	0
5811 Refunds	0	0	0
5899 Miscellaneous	5,079	3,398	0
<b>TOTAL REVENUES</b>	<b>879,781</b>	<b>653,697</b>	<b>1,130,398</b>
<b>EXPENDITURES:</b>			
6005 Salaries	174,242	180,891	187,000
6051 Boards & Commissions	5,760	4,810	4,000
6061 Seasonal Help	41,591	36,065	49,000
6071 Part Time	1,099	0	0
6081 Safety & Security	0	0	0
6111 Overtime	76	715	0
6221 Longevity	0	3,588	3,800
6231 Deferred Compensation	3,817	4,072	3,800
6501 FICA (Social Security)	16,529	16,588	18,500
6502 IMRF (State Retirement)	24,463	29,574	31,000
6511 Health Insurance	29,276	33,412	34,000
6512 Life Insurance	560	575	600
6601 Unemployment Tax	815	690	800
7001 Land Acquisition	0	800	610,000
7232 DeKalb/Sycamore Trail	0	0	0
7252 Special Projects-Natural Res Mgmt	9,595	10,608	9,000
7253 Park Improvements	1,173	0	6,300

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2008 BUDGET

DEPARTMENT: FOREST PRESERVE (4210) BOARD COMMITTEE:  
FUND: FOREST PRESERVE (1251) FOREST PRESERVE

ACCOUNT	DESCRIPTION	ACTUAL FY 2005	ACTUAL FY 2006	BOARD ADOPTED FY 2007
EXPENDITURES: (CONTINUED)				
7254	Park Improvements (Staff labor)	6,250	7,519	6,000
7255	County Farm Woods Development	0	0	0
7256	C-2000 Grant Cost	0	0	0
7257	Greenways & Trails Costs	5,027	0	0
7258	Wetland Mitigation	30,237	3,737	30,000
7259	Potawatomi Woods Development	109,155	36,107	0
7801	Vehicles	5,800	23,687	0
7802	Construction Equipment	0	16,472	0
7803	Lawn Equipment	14,670	11,086	6,000
8003	Travel	648	1,125	1,000
8005	Mileage - Boards	195	141	500
8011	Memberships	475	425	300
8013	Public Notices	525	931	500
8022	Maintenance - Equipment	787	555	1,000
8023	Maintenance - Vehicles	2,108	2,378	3,000
8024	Maintenance - Buildings	9,556	6,748	6,000
8041	Utilities	4,884	4,508	5,000
8044	Telephone	5,281	4,823	6,000
8051	Professional Services	3,950	4,018	4,000
8061	Commercial Services	3,585	4,615	5,000
8101	Insurance Premiums	8,188	8,261	8,000
8211	Property Taxes	1,410	969	2,100
8229	DeKalb County Community Found	0	5,982	0
8332	Environmental Education	15,000	16,000	17,000
8411	NREC Expenses	23,000	25,000	25,000
9001	Supplies	23,929	17,589	21,000
9011	Postage	187	293	500
9021	Copies - Inhouse	63	115	500
9211	Clothing	552	1,208	900
9221	Fuel	17,534	19,022	20,000
9241	Vehicular Parts	470	998	1,000
9242	Machine & Equipment Parts	452	2,073	1,000
9801	Miscellaneous	5,180	2,248	1,000
TOTAL EXPENDITURES		608,095	551,023	1,130,100

DEKALB COUNTY FOREST PRESERVE DISTRICT  
 FY 2008 BUDGET  
 FUND ANALYSIS SCHEDULE

C-03

FISCAL YEAR	Revenues			TOTAL EXPENSES	REVENUES VS EXPENSES NET	PRIOR PERIOD ADJUSTMENT	ENDING FUND BALANCE
	PROPERTY TAXES	OTHER REVENUE	TOTAL REVENUE				
FY 1989 Actual - Audited	164,383	55,862	220,245	197,669	22,576		141,783
FY 1990 Actual - Audited	171,951	59,550	231,501	226,688	4,813		146,596
FY 1991 Actual - Audited	181,156	66,083	247,239	357,450	(110,211)		36,385
FY 1992 Actual - Audited	189,435	169,121	358,556	339,169	19,387		55,772
FY 1993 Actual - Audited	197,089	42,838	239,927	249,205	(9,278)		46,494
FY 1994A Actual - Audited	231,304	52,713	284,017	276,749	7,268		60,490
FY 1994B Actual - Audited	242,543	20,312	262,855	131,527	131,328		192,017
FY 1995 Actual - Audited	254,781	66,262	321,043	313,699	7,344		199,361
FY 1996 Actual - Audited	266,761	160,149	426,910	420,407	6,503		205,864
FY 1997 Actual - Audited	281,782	147,250	429,032	438,035	(9,003)		196,861
FY 1998 Actual - Audited	295,478	105,822	401,300	367,312	33,988		230,849
FY 1999 Actual - Audited	311,653	255,035	566,688	499,076	67,612		298,461
FY 2000 Actual - Audited	322,674	196,299	518,973	365,326	153,647		452,108
FY 2001 Actual - Audited	342,246	99,886	442,132	442,274	(142)		451,966
FY 2002 Actual - Audited	364,251	925,016	1,289,267	1,665,078	(375,811)		76,155
FY 2003 Actual - Audited	381,550	75,927	457,477	445,216	12,261	29,235	117,651
FY 2004 Actual - Audited	401,654	133,767	535,421	535,284	137		117,788
FY 2005 Actual - Audited	422,988	456,791	879,779	608,094	271,685		389,473
FY 2006 Actual - Audited	456,041	136,459	653,585	551,021	102,564		492,037
FY 2007 Projected	975,500	154,600	1,130,100	1,130,100	1,130,100		492,037
FY 2008 Budgeted	1,260,000	236,000	1,496,000	1,496,000	0		0

NOTE: Forest Preserve Fiscal Year ran from July 1st through June 30th through FY 1994A; since FY 1994B, the fiscal year has ended on November 30.

**DEKALB COUNTY GOVERNMENT**

**FY 2008 BUDGET**

**DEKALB COUNTY COMMUNITY FOUNDATION FUNDS**

<u>Fund</u>	<u>Year End</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Ending Balance</u>
<b>Conservation &amp; Natural Resource Education Endowment</b>	12-31-1996			13,090
	12-31-1997	2,028		15,118
	12-31-1998	1,955		18,452
	12-31-1999	1,398		19,679
	12-31-2000		687	18,992
	12-31-2001	0	1,463	17,528
	12-31-2002	(3,474)	158	13,897
	12-31-2003	1,695		15,592
	12-31-2004	3,854	942	18,504
	12-31-2005	1,052	923	18,633
	12-31-2006	1,725	967	19,391
	09-30-2007	1,497	149	20,739
	<b>Land Fund</b>	12-31-1996		
12-31-1997		1,596		46,596
12-31-1998		8,176		54,772
12-31-1999		23,200	34,000	43,971
12-31-2000				43,971
12-31-2001		1,500	7,000	38,471
12-31-2002		3,200	37,471	4,200
12-31-2003		0	0	4,200
12-31-2004		0	0	4,200
12-31-2005		0	4,000	200
12-31-2006		0	0	200
09-30-2007		0	0	200

**Endowment Funds:** The Conservation & Natural Resource Education Endowment was established in 1996. This fund directs that the income generated be used for conservation and education within the Forest Preserve District.

**Non-Endowed Funds:** The Land Fund was established in 1996 to hold contributions made by the public and other non-tax revenues (Wetland Mitigations/ portion of shelter and camping fees) for the future acquisition of Forest Preserve land. During 1999, \$34,000 was used to assist in the purchase of additional Merritt Prairie lands.

**DEKALB COUNTY GOVERNMENT**

**FY 2008 BUDGET**

**AFTON WETLAND BANK**

<u>Date</u>	<u>Wetland Bank Acres</u>	<u>Acres Sold</u>	<u>Acres In Bank</u>	<u>Monies Received</u>	<u>Monies Spent</u>	<u>Balance</u>
11-30-1998	0	0	0	0	0	0
11-30-1999	57.5	1.2	56.3	50,400	0	50,400
07-17-2000	56.3	1.0	55.3	42,000	0	92,400
11-30-2000	55.3	1.5	53.8	63,000	0	155,400
11-30-2001	53.8	0.6	53.2	25,200	8,000	172,600
11-30-2002	53.2	0	53.2	0	0	172,600
11-30-2003	53.2	0	53.2	0	0	172,600
11-30-2004	53.2	0.24	52.96	10,080	29,889	152,791
11-30-2005	52.96	8.577	44.383	277,283	132,000	298,074
11-30-2006	44.383	1.756	42.627	59,364	229,750	127,688
10-31-2007	42.627	2.9	39.727	101,320	115,910	113,098
				----- 628,647 =====	----- 515,549 =====	

DEKALB COUNTY GOVERNMENT  
 FY 2008 BUDGET  
 FOREST PRESERVE LAND ACQUISITIONS

<u>Forest Preserve</u>	<u>Township</u>	<u>Date Acquired</u>	<u>Acres</u>	<u>Original Value</u>	<u>Funding Source *</u>
1 Adee's Woods	South Grove	01/01/1990	10	27,015	D
2a Afton	Afton	12/01/1973	240	216,000	C
2b Afton Addition	Afton	03/01/2007	76	770,214	C/G/L/WM
3 DeKalb Sycamore Trail & Peace Road Trail	Dek/Syc/Cort	Spr/Sum 1997 11/30/1987	9 40	111,000 73,725	D C
4 Great Western Trail	Sycamore	10/14/1977	40	73,725	C
5 McQueen	Franklin	01/01/1979	46	270,000	G/C
6a Merritt Prairie	Pierce	11/30/1989	40	82,017	D
6b Merritt Prairie Addition	Pierce	01/30/1999	16	84,000	G/WM/D
7 Nehring	DeKalb	01/01/1977	28	87,000	C
8 Knute Olson Jr	Kingston	01/01/1982	26	70,000	D
9 Russell Woods	Kingston	02/26/1940	126	4,747	C
10 Sannauk	Somonauk	04/25/1940	73	5,950	C
11 Chief Shabbona	Shabbona	03/21/1941	88	9,000	C
12a Wilkinson/Renwick	Mayfield	03/03/1992	26	59,119	D/G/C
12b Wilkinson/Renwick	Mayfield	11/25/1992	20	13,195	D
13 County Farm Woods	DeKalb	03/01/2000	9	400,000	D
14 Potawatomi Woods	Franklin	09/11/2002	<u>293.3</u>	<u>1,349,000</u>	G/D/L/C
TOTALS			<u>1,206.3</u>	<u>\$3,705,707</u>	

\* C = Cash, D = Donated, G = Grant Assistance, WM = Wetland Mitigation, L=Loan

11/20/2007